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Utah State Tax Commission Resort Community Sales Tax Return	TC-71R Rev. 5/02
Tax Period	
Return due on or before	
Account Number	

☐ Check box if AMENDED and enter correct TAX PERIOD (above) being amended.

**THIS RETURN MUST BE FILED,
EVEN IF NO TAX IS DUE**

Resort Community	1. Taxable Sales For Each Resort Community	2. Less deductions (see instructions)	3. Add goods purchased tax-free and consumed by you	4. Taxable Amount	5. Tax Rate	6. Tax Due
<input type="checkbox"/> Check here if payment is made by EFT, and use TAX TYPE CODE 0402						
TOTAL TAX DUE						\$

I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return. _____

Authorized Signature

Date

Telephone

Return ENTIRE form, coupon, and payment to the address below. Please return original; make a copy for your records. Refold form so the Tax Commission address appears in the envelope window. If coupon becomes separated from form, do not reattach.

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Tax Type	Account Number	Tax Period
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Amount Paid

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Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to this coupon.

UTAH STATE TAX COMMISSION
SALES TAX - R
210 N 1950 W
SLC UT 84134-0400

Resort Community Sales Tax Return Instructions

IF BUSINESS WAS DISCONTINUED OR NEW BUSINESS STARTED OR IF THERE HAS BEEN A CHANGE OF OWNERSHIP, ATTACH STATEMENT OF EXPLANATION.

This form is used by vendors making sales within a resort community that has adopted the Resort Community Sales Tax, or vendors with established Utah sales tax nexus who sell goods and services that are shipped from outside Utah direct to consumers within a resort community that has adopted the Resort Community Sales Tax.

Amended Returns - To amend a previously filed return, please check the "Amended Return" box below the "Account Number" box, and enter the tax period being amended in the "Tax Period" box. Amended returns should be filed with corrected amounts (not net amounts). Calculate any refund or balance due by subtracting the original payment from the corrected tax due. Contact the Tax Commission to request a refund of any amount overpaid. Submit payment of the balance due. Failure to pay all additional tax and interest could result in additional charges.

Follow the instructions below for each location listed in the left hand column.

Column 1 Enter the taxable sales as reported on state sales tax return. Deduct all sales exempt from state and local sales tax before entering this amount. Exempt sales include but are not limited to: coin-operated car wash, laundry and dry cleaning sales; use of certain coin-operated amusement devices; sales of snowmaking equipment, ski slope grooming equipment, and passenger ropeways to ski resorts; prescribed medicine; sales for resale for which a valid exemption certificate is presented by buyer; tangible personal property received as a trade-in on other tangible personal property; interstate commercial sales involving shipments from Utah; sales to United States government; sales to Utah governments except sales of construction materials; sales to religious or charitable institutions; sales of motor fuel; sales of certain farm equipment; and labor on real property. Sales and leases of machinery and equipment to manufacturing facilities (SIC codes 2000 through 3999 for all periods listed below, or scrap recyclers for periods after July 1, 1997) for normal operating replacements may be included using the following dates and percentages: July 1, 1996 through June 30, 1997 use 30 percent; July 1, 1997 through June 30, 1998 use 60 percent; beginning July 1, 1998 use 100 percent. Do not show details of exempt sales on this return. You are, however, required to maintain a detailed record of all exempt sales claimed.

Column 2 Deduct all single item sales of \$2,500 or more (before trade-in allowance).

Column 3 For taxable items purchased tax free and used by you, report the full taxable amount on this line. Normal operating replacements of qualified manufacturing machinery and equipment are taxable at a phased-out rate of 70 percent for July 1, 1996 through June 30, 1997; 40 percent July 1, 1997 through June 30, 1998; and beginning July 1, 1998, normal operating replacements purchased tax free should not be reported on this line. **Normal operating replacements do not include repairs and maintenance.**

Column 4 Enter the result of column 1, less column 2 plus column 3.

Column 5 The figure preprinted in column 5 is the tax rate applicable to each place of business shown in column 1.

Column 6 Multiply column 4 by the rate shown in column 5.

Enter the total of all amounts shown in column 6 in the space labeled "Total Tax Due." Pay this amount with the return and enter in the "Amount Paid" box provided on the coupon.

Penalties will be billed in accordance with the current provisions of Utah Code Annotated.

Sales and use taxes collected by a vendor shall be held in trust for the benefit of the state and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12.

If you have questions, please contact the Utah State Tax Commission at (801) 297-2200 or toll free 1-800-662-4335 outside the Salt Lake area. If you need additional information, or to access up-to-date forms, publications and tax bulletins, visit the Tax Commission's home page at: <http://www.tax.ex.state.ut.us>.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for a response.

Substitute Forms: Substitute forms must meet all specifications and be approved by the Tax Commission prior to use. See web page for specifications and contact information.

Return ENTIRE form, coupon, and payment to Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0400